IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR

Assistant Commercial Taxes Officer

Versus

M/s. Mirza Engineering Works

S.B. SALES TAX REVISION PETITION No.87/2006

DATE OF ORDER : 13/09/2006

Hon'ble Shri Justice Ajay Rastogi

Shri R.B. Mathur, for petitioner

BY THE COURT:

Instant revision petition has been filed by the Revenue against the orders passed by the Dy. Commissioner [Appeals] dated 2nd August, 2001 and so also Tax Board dated 25th March, 2003.

The order was passed by the Assessing Authority on 26th December, 2000 for the assessment year 1998-99 u/s.29 of the Rajasthan Sales Tax Act, 1994 and levied tax @6% on trolley on the premise that it has not been separately identified under the schedule as per notification dated 9th July, 1998. The assessee preferred appeal before the Dy. Commissioner [Appeals] where it was pointed out that under the notification dated 12th March, 1997 at item No.35 and under the notification dated 9th July, 1998 at item No.36 trolley has been separately identified where 4% tax has been levied and accordingly, the order passed by the Assessing Authority was set aside. Against the order of Dy. Commissioner [Appeals], the Revenue preferred appeal before the Tax Board and the Board also placed reliance on the notifications referred to above dismissed their appeals

holding that once the trolley has been separately identified in the notification at item No.36 the Assessing Authority was not justified in levying tax @6%. The finding of fact which has been recorded by the learned Board under its order impugned is with regard to notifications dated 12th March, 1997 and dated 9th July, 1998 where entry Nos.35 & 36 have been separately made with respect to trolley.

I do not find any error committed by the Tax Board in passing the order impugned dated 25th March, 2003. No question of law arises in the present revision petition.

Consequently, the revision petition stands dismissed.

[Ajay Rastogi],J.

FRBOHRA,JR.P.A.